

UNIFIED SCHOOL DISTRICT NO. 482
Dighton, Kansas 67839

FINANCIAL STATEMENT
For the Fiscal Year Ended June 30, 2013

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended June 30, 2013

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 482
Dighton, Kansas 67839

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 482, Dighton, Kansas, a municipality, as of and for the year ended June 30, 2013 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 482, Dighton, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 482, Dighton, Kansas as of June 30, 2013, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 482, Dighton, Kansas as of June 30, 2013, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds and schedule of receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The graphical analysis (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement nor required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants

November 8, 2013

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2013

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental Type Funds:		
General Funds:		
General Fund	\$ 1,849.10	\$ 325.00
Supplemental General Fund	202,358.98	4,439.75
Special Purpose Funds:		
At-Risk (4 Yr Old) Fund	8,569.14	0.00
At-Risk Fund	6,221.68	0.00
Capital Outlay Fund	542,853.20	16,817.38
Driver Training Fund	7,107.92	0.00
Food Service Fund	50,106.47	0.00
Professional Development Fund	20,493.05	900.00
Parent Education Fund	13,133.37	0.00
Special Education Fund	108,478.67	31.91
Vocational Education Fund	8,442.51	105.53
Gifts and Grants Fund	16,404.44	4,000.00
KPERs Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	153,256.27	0.00
Textbook Rental Fund	18,923.46	8.81
Recreation Commission Fund	21,706.69	0.00
Title I Fund	0.00	0.00
Title I ARRA Fund	0.00	0.00
Title II Fund	0.00	0.00
REAP Grant Fund	377.74	0.00
Title IV Fund	0.00	0.00
Title V Fund	0.00	0.00
Character Education Fund	(476.57)	1,100.00
District Activity Funds	13,246.27	0.00
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 1,193,052.39</u>	<u>\$ 27,728.38</u>

Composition of Cash:

The notes to the financial statement are an integral part of this statement.

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 1,886,265.06	\$ 1,888,114.64	\$ 324.52	\$ 2,442.71	\$ 2,767.23
644,284.47	655,783.00	195,300.20	22,114.49	217,414.69
50,695.00	47,126.13	12,138.01	0.00	12,138.01
97,000.00	93,966.24	9,255.44	266.00	9,521.44
448,868.66	543,964.50	464,574.74	167,622.24	632,196.98
2,280.00	5,436.89	3,951.03	0.00	3,951.03
177,078.51	183,376.35	43,808.63	0.00	43,808.63
5,433.26	15,930.73	10,895.58	375.00	11,270.58
0.00	0.00	13,133.37	0.00	13,133.37
177,164.47	248,751.38	36,923.67	437.14	37,360.81
36,318.43	31,467.43	13,399.04	5,016.21	18,415.25
3,389.01	8,339.86	15,453.59	2,079.98	17,533.57
142,839.57	142,839.57	0.00	0.00	0.00
26,000.00	7,965.00	171,291.27	7,965.00	179,256.27
11,307.50	8,378.21	21,861.56	1,813.72	23,675.28
53,275.41	51,239.00	23,743.10	0.00	23,743.10
35,712.00	35,712.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
11,162.00	11,163.00	(1.00)	0.00	(1.00)
17,005.59	22,480.79	(5,097.46)	780.00	(4,317.46)
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
1,906.47	1,623.43	906.47	795.00	1,701.47
145,105.44	141,872.96	16,478.75	0.00	16,478.75
<u>\$ 3,973,090.85</u>	<u>\$ 4,145,531.11</u>	<u>\$ 1,048,340.51</u>	<u>\$ 211,707.49</u>	<u>\$ 1,260,048.00</u>
Checking Account				\$ 14,282.45
NOW Accounts				(29,961.33)
Savings Account				1,304,450.87
Petty Cash				<u>500.00</u>
Total Cash				1,289,271.99
Agency Funds per Schedule 3				<u>(29,223.99)</u>
Total Reporting Entity (Excluding Agency Funds)				<u>\$ 1,260,048.00</u>

UNIFIED SCHOOL DISTRICT NO. 482
NOTES TO THE FINANCIAL STATEMENT
June 30, 2013

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 482, Dighton, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 482 (the municipality) and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

General fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund - used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Agency fund - funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of interest bearing checking accounts and a savings account. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

F. REIMBURSED EXPENSES

The District records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures (or expenses) are properly offset by the reimbursements.

G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments during the year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment to Comply with Legal Max: Districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits: District may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Gifts and Grants Fund	REAP Grant Fund
Contingency Reserve Fund	Title IV Fund
Textbook Rental Fund	Title V Fund
Title I Fund	Character Education Fund
Title I ARRA Fund	District Activity Funds
Title II Fund	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 3 - COMPLIANCE WITH KANSAS STATUTES

1. Expenditures in the Recreation Commission Fund exceeded the adopted budget in violation of K.S.A. 79-2935.
2. Contracts entered into during the year did not meet bid law in violation of K.S.A. 72-6760.

Management is aware of no other statutory violations for the period covered by the audit.

The Title II and REAP Grant Funds showed a negative ending unencumbered cash balance of \$1.00 and \$5,097.46, respectively, for the year ending June 30, 2013. K.S.A. 10-1116a provides that under certain situations, the fund can end the year with a negative unencumbered cash balance and therefore, be exempt from the cash basis law of the State of Kansas. These funds met the criteria under the statutes, and therefore, are not deemed to be in violation of the Kansas cash basis law.

Note 4 - DEPOSITS

K.S.A. 9-1401 established the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC Coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Note 4 - DEPOSITS (Cont'd.)

Custodial credit risk - deposits . Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance, bank guarantee bonds, or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2013.

At June 30, 2013 the District's carrying amount of deposits was \$1,289,271.99 and the bank balance was \$1,396,924.83. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$264,851.73 was covered by federal depository insurance, and \$1,132,073.10 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2013 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Capital leases payable:				
Computerized Temperature Control System - EPM	5.25%	8/24/2004	295,000.00	1/10/2015
2000 MCI DL 3 Bus	4.50%	11/04/2009	128,000.00	11/06/2012

Total contractual indebtedness

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	06/30/2014	06/30/2015	Total
Principal:			
Capital leases payable	\$ 35,560.68	\$ 37,262.73	\$ 72,823.41
Total principal	<u>35,560.68</u>	<u>37,262.73</u>	<u>72,823.41</u>
Interest:			
Capital leases payable	<u>3,831.88</u>	<u>2,129.83</u>	<u>5,961.71</u>
Total interest	<u>3,831.88</u>	<u>2,129.83</u>	<u>5,961.71</u>
Total principal and interest	<u>\$ 39,392.56</u>	<u>\$ 39,392.56</u>	<u>\$ 78,785.12</u>

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
\$ 106,545.70	\$ 0.00	\$ 33,722.29	\$ 72,823.41	\$ 5,670.27
<u>40,102.10</u>	<u>0.00</u>	<u>40,102.10</u>	<u>0.00</u>	<u>1,804.59</u>
<u>\$ 146,647.80</u>	<u>\$ 0.00</u>	<u>\$ 73,824.39</u>	<u>\$ 72,823.41</u>	<u>\$ 7,474.86</u>

Note 6 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	At-Risk (4 Yr Old)	K.S.A. 72-6428	\$ 19,000.00
General	At-Risk	K.S.A. 72-6428	47,000.00
General	Food Service	K.S.A. 72-6428	38,645.64
General	Special Education	K.S.A. 72-6428	174,696.54
General	Vocational Education	K.S.A. 72-6428	3,518.43
General	Contingency Reserve	K.S.A. 72-6428	26,000.00
Supplemental General	At-Risk (4 Yr Old)	K.S.A. 72-6433	20,000.00
Supplemental General	At-Risk	K.S.A. 72-6433	50,000.00
Supplemental General	Food Service	K.S.A. 72-6433	35,900.00
Supplemental General	Professional Development	K.S.A. 72-6433	5,433.26
Supplemental General	Vocational Education	K.S.A. 72-6433	32,800.00

Note 7 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Compensated Absences. Each full-time teacher will begin the school year with ten days of sick leave. The unused sick leave days may accumulate to a total of ninety days. Sick leave may be used for the teacher's personal illness or injury which requires the teacher to be absent from their teaching duties, or the serious illness or injury or death of a member of the immediate family, the nature of which requires the teacher's presence. Unused sick leave will not be reimbursed except when a teacher, prior to the beginning of the school year, has accumulated the maximum number of leave days permitted by the District, the leave days for the current year shall be credited to the teacher's total available leave. Any days of unused leave which remain beyond the maximum allowed by the District at the end of the school year will be purchased by the District at the rate of \$100.00 per day. This payment is made with the September paycheck in the following fiscal year, therefore, the potential liability as of June 30, 2013 and 2012 is \$1,250.00 and \$825.00, respectively, which is a net change of \$425.00.

All teachers will be allowed up to 3 days without loss of pay, for personal business during the school year, upon approval of the Superintendent. Unused personal leave will be converted to sick leave at half the time.

Note 8 - DEFINED BENEFIT PENSION PLAN

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 7-4901, etc. seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Note 8 - DEFINED BENEFIT PENISON PLAN (Cont'd.)

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employee's contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

Note 9 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in KASB Risk Management Services, Inc., a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to KASB Risk Management Services, Inc. for its workers compensation insurance. The agreement to participate provides that the KASB Risk Management Services, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KASB Risk Management Services, Inc.'s management.

The District continues to carry commercial insurance for all other risks of loss, including equipment, property and building coverage. There have been no significant reductions in coverage from the prior year and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 10 - LEASE COMMITMENTS

Operating Leases:

The District has entered into an operating lease for computer equipment which contains cancellation provisions and is subject to annual appropriations. For the year ended June 30, 2013 rent expenditures were \$74,194.16. These expenditures were made from the Capital Outlay Fund.

Note 11 - RELATED PARTY TRANSACTIONS

The District contracted electrical services from Norss Electric, a company for which a board member is one of the owners. The amount paid during the year was \$4,404.65.

The District contracted repairs and maintenance services from Doyle Capra Corporation, a company for which a spouse of a board member is the owner. The amount paid during the year was \$14,068.99.

Note 12 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through November 8, 2013, and does not believe any events have occurred which effect the financial statement as presented.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013

Funds	Certified Budget	Adjustment to Comply with Legal Max
Governmental Type Funds:		
General Funds:		
General Fund	\$ 1,902,497.00	\$ (23,028.00)
Supplemental General Fund	659,108.00	(3,325.00)
Special Purpose Funds:		
At-Risk (4 Yr Old) Fund	48,880.00	XXXXXXXXXX
At-Risk Fund	104,294.00	XXXXXXXXXX
Capital Outlay Fund	940,065.00	XXXXXXXXXX
Driver Training Fund	6,362.00	XXXXXXXXXX
Food Service Fund	183,377.00	XXXXXXXXXX
Professional Development Fund	16,256.00	XXXXXXXXXX
Parent Education Fund	6,200.00	XXXXXXXXXX
Special Education Fund	286,545.00	XXXXXXXXXX
Vocational Education Fund	47,140.00	XXXXXXXXXX
KPERs Special Retirement Fund	157,785.00	XXXXXXXXXX
Recreation Commission Fund	50,496.00	XXXXXXXXXX

<u>Adjustment for</u> <u>Qualifying</u> <u>Budget Credits</u>	<u>Total</u> <u>Budget for</u> <u>Comparison</u>	<u>Expenditures</u> <u>Chargeable to</u> <u>Current Year</u>	<u>Variance -</u> <u>Over</u> <u>(Under)</u>
\$ 8,645.64	\$ 1,888,114.64	\$ 1,888,114.64	\$ 0.00
0.00	655,783.00	655,783.00	0.00
0.00	48,880.00	47,126.13	(1,753.87)
0.00	104,294.00	93,966.24	(10,327.76)
0.00	940,065.00	543,964.50	(396,100.50)
0.00	6,362.00	5,436.89	(925.11)
0.00	183,377.00	183,376.35	(0.65)
0.00	16,256.00	15,930.73	(325.27)
0.00	6,200.00	0.00	(6,200.00)
0.00	286,545.00	248,751.38	(37,793.62)
0.00	47,140.00	31,467.43	(15,672.57)
0.00	157,785.00	142,839.57	(14,945.43)
0.00	50,496.00	51,239.00	743.00

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 790,617.82	\$ 998,853.98	\$ 926,475.00	\$ 72,378.98
Delinquent Tax	3,801.88	4,442.62	4,031.00	411.62
Mineral Production Tax	57,257.37	42,706.82	56,000.00	(13,293.18)
Local Sources:				
Reimbursements	14,708.55	8,645.64	0.00	8,645.64
State Aid:				
Equalization Aid	819,936.00	666,921.00	738,074.00	(71,153.00)
Special Education Aid	172,086.00	164,695.00	177,917.00	(13,222.00)
Federal Aid:				
Education Jobs Grant	923.00	0.00	0.00	0.00
Operating Transfers:				
From Contingency Reserve	79,052.00	0.00	0.00	0.00
Total Cash Receipts	<u>1,938,382.62</u>	<u>1,886,265.06</u>	<u>\$ 1,902,497.00</u>	<u>\$ (16,231.94)</u>
Expenditures				
Instruction:				
Salaries	776,703.58	743,157.35	800,005.00	(56,847.65)
Employee Benefits	58,106.20	55,771.81	61,300.00	(5,528.19)
Purchased Professional Services	3,525.00	7,094.50	3,300.00	3,794.50
Purchased Property Services	0.00	1,206.00	0.00	1,206.00
Other Purchased Services	13,476.49	18,683.67	15,000.00	3,683.67
Supplies	6,565.93	17,066.68	55,863.00	(38,796.32)
Property (Equip & Furn)	0.00	2,898.04	0.00	2,898.04
Other	910.20	2,090.96	800.00	1,290.96
Student Support Services:				
Salaries	0.00	9,703.58	0.00	9,703.58
Employee Benefits	0.00	742.33	180.00	562.33
Purchased Professional Services	0.00	150.00	0.00	150.00
Other Purchased Services	5,000.00	5,000.00	5,000.00	0.00
Other	115.00	0.00	150.00	(150.00)
Instructional Support Staff:				
Salaries	64,180.63	66,646.75	66,107.00	539.75
Employee Benefits	4,536.76	4,679.61	5,057.00	(377.39)
Purchased Professional Services	5,895.00	7,290.00	6,000.00	1,290.00
Other Purchased Services	107.55	227.75	120.00	107.75
Supplies	499.86	1,410.68	610.00	800.68
Other	0.00	16.37	0.00	16.37

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
General Administration:				
Salaries	131,011.89	141,510.56	132,242.00	9,268.56
Employee Benefits	13,291.76	19,179.80	13,617.00	5,562.80
Purchased Professional Services	10,958.46	19,428.69	11,000.00	8,428.69
Purchased Property Services	40.00	391.56	50.00	341.56
Other Purchased Services	5,029.36	39,886.46	5,200.00	34,686.46
Supplies	816.11	1,146.19	900.00	246.19
Property (Equip & Furn)	146.40	312.09	200.00	112.09
Other	1,540.89	2,719.90	1,600.00	1,119.90
School Administration:				
Salaries	120,180.97	120,533.97	123,787.00	(3,253.03)
Employee Benefits	9,118.68	9,139.69	9,470.00	(330.31)
Purchased Professional Services	993.06	484.20	1,000.00	(515.80)
Purchased Property Services	0.00	3,303.24	0.00	3,303.24
Other Purchased Services	3,614.69	2,628.72	3,700.00	(1,071.28)
Supplies	461.56	1,035.19	500.00	535.19
Other	400.80	285.85	500.00	(214.15)
Operations & Maintenance:				
Salaries	56,597.22	80,540.23	58,295.00	22,245.23
Employee Benefits	3,963.39	5,810.60	4,460.00	1,350.60
Purchased Professional Services	120.00	0.00	150.00	(150.00)
Purchased Property Services	23,577.45	5,257.59	24,300.00	(19,042.41)
Supplies	6,593.48	8,059.68	6,400.00	1,659.68
Heating	9,872.47	0.00	10,000.00	(10,000.00)
Electricity	36,028.59	0.00	40,400.00	(40,400.00)
Motor Fuel	633.21	290.49	800.00	(509.51)
Property (Equip & Furn)	74.55	42.90	100.00	(57.10)
Other	243.69	539.64	600.00	(60.36)
Operations & Maint. (Transportation):				
Supplies	0.00	873.59	0.00	873.59
Vehicle Operating Services:				
Salaries	23,144.04	23,693.80	23,838.00	(144.20)
Employee Benefits	1,999.98	2,271.57	1,824.00	447.57
Other Purchased Services	81,960.65	88,717.67	84,751.00	3,966.67
Motor Fuel	25,417.54	25,591.38	28,000.00	(2,408.62)
Other	0.00	117.27	0.00	117.27

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Vehicle & Maintenance Services:				
Salaries	3,000.00	6,000.00	6,000.00	0.00
Purchased Professional Services	189.50	0.00	200.00	(200.00)
Purchased Property Services	5,220.40	1,881.80	5,300.00	(3,418.20)
Supplies	397.10	1,314.67	400.00	914.67
Equipment	4,705.07	2,434.33	4,800.00	(2,365.67)
Other	1,016.74	1,268.81	1,200.00	68.81
Other Supplemental Services:				
Salaries	0.00	18,725.82	0.00	18,725.82
Operating Transfers:				
To At-Risk (4 Yr Old)	22,500.00	19,000.00	17,311.00	1,689.00
To At-Risk	40,000.00	47,000.00	48,193.00	(1,193.00)
To Food Service	52,560.70	38,645.64	34,000.00	4,645.64
To Special Education	252,086.00	174,696.54	177,917.00	(3,220.46)
To Vocation Education	12,000.00	3,518.43	0.00	3,518.43
To Contingency Reserve	37,271.95	26,000.00	0.00	26,000.00
Adjustment to Comply with Legal Max			(23,028.00)	23,028.00
Legal General Fund Budget	1,938,400.55	1,888,114.64	1,879,469.00	8,645.64
Adjustment for Qualifying Budget Credits			8,645.64	(8,645.64)
Total Expenditures	<u>1,938,400.55</u>	<u>1,888,114.64</u>	<u>\$ 1,888,114.64</u>	<u>\$ 0.00</u>
Cash Receipts Over (Under) Expenditures	(17.93)	(1,849.58)		
Unencumbered Cash, Beginning	(1.57)	1,849.10		
Prior Year Cancelled Encumbrances	<u>1,868.60</u>	<u>325.00</u>		
Unencumbered Cash, Ending	<u>\$ 1,849.10</u>	<u>\$ 324.52</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 529,236.82	\$ 616,069.21	\$ 609,464.00	\$ 6,605.21
Delinquent Tax	3,303.70	3,143.36	2,703.00	440.36
Motor Veh./16-20M Veh. Tax	35,255.08	24,677.51	26,693.00	(2,015.49)
Recreational Vehicle Tax	725.24	394.39	590.00	(195.61)
Local Sources:				
Other Revenue from Local Sources	17,672.86	0.00	0.00	0.00
Total Cash Receipts	586,193.70	644,284.47	\$ 639,450.00	\$ 4,834.47
Expenditures				
Instruction:				
Salaries	1,300.01	7,158.76	0.00	7,158.76
Employee Benefits	157,142.28	133,600.69	169,294.00	(35,693.31)
Other Purchased Services	1,788.17	55.29	2,000.00	(1,944.71)
Supplies	58,773.59	37,155.02	54,000.00	(16,844.98)
Property (Equip & Furn)	6,670.27	708.76	29,998.00	(29,289.24)
Other	1,277.40	824.62	1,300.00	(475.38)
Instructional Support Staff:				
Other Purchased Services	2,843.84	2,244.83	3,000.00	(755.17)
Supplies	1,562.73	4,433.20	100.00	4,333.20
Property (Equip & Furn)	0.00	0.00	1,660.00	(1,660.00)
General Administration:				
Employee Benefits	17,602.00	21,259.85	18,482.00	2,777.85
Purchased Professional Services	9,101.54	12,423.06	9,500.00	2,923.06
Purchased Property Services	80.00	40.00	100.00	(60.00)
Other Purchased Services	4,000.40	7,949.47	4,200.00	3,749.47
Supplies	1,237.97	372.17	1,300.00	(927.83)
Property (Equip & Furn)	152.78	0.00	200.00	(200.00)
Other	239.72	209.86	300.00	(90.14)
School Administration:				
Employee Benefits	18,249.08	6,777.03	19,161.00	(12,383.97)
Purchased Professional Services	951.37	1,704.45	1,000.00	704.45
Purchased Property Services	383.14	0.00	400.00	(400.00)
Other Purchased Services	5,163.82	9,067.88	5,300.00	3,767.88
Supplies	1,520.22	3,951.68	1,600.00	2,351.68
Other	1,345.10	10.10	1,400.00	(1,389.90)

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
SUPPLEMENTAL GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Operations & Maintenance:				
Employee Benefits	0.00	28,127.63	0.00	28,127.63
Purchased Professional Services	280.16	4,130.00	500.00	3,630.00
Purchased Property Services	45,128.51	55,680.91	48,000.00	7,680.91
Supplies	20,329.70	32,399.54	20,500.00	11,899.54
Heating	13,530.32	28,801.00	15,000.00	13,801.00
Electricity	60,082.94	102,961.28	67,300.00	35,661.28
Motor Fuel	1,668.59	2,231.14	1,800.00	431.14
Property (Equip & Furn)	632.96	1,929.78	700.00	1,229.78
Other	28.00	43.56	100.00	(56.44)
Other Supplemental Services:				
Employee Benefits	0.00	3,927.10	0.00	3,927.10
Other Purchased Services	0.00	1,156.40	0.00	1,156.40
Other	0.00	314.68	0.00	314.68
Operating Transfers:				
To At-Risk (4 Yr Old)	19,000.00	20,000.00	15,000.00	5,000.00
To At-Risk	43,000.00	50,000.00	74,880.00	(24,880.00)
To Driver Training	3,000.00	0.00	0.00	0.00
To Food Service	10,000.00	35,900.00	35,900.00	0.00
To Professional Development	17,672.86	5,433.26	3,436.00	1,997.26
To Special Education	0.00	0.00	25,000.00	(25,000.00)
To Vocational Education	9,000.00	32,800.00	26,697.00	6,103.00
Adjustment to Comply with Legal Max			(3,325.00)	3,325.00
Total Expenditures	534,739.47	655,783.00	\$ 655,783.00	\$ 0.00
Cash Receipts Over (Under) Expenditures	51,454.23	(11,498.53)		
Unencumbered Cash, Beginning	149,185.01	202,358.98		
Prior Year Cancelled Encumbrances	1,719.74	4,439.75		
Unencumbered Cash, Ending	\$ 202,358.98	\$ 195,300.20		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 AT-RISK (4 YR OLD) FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources:				
Other Revenue from Local Sources	\$ 7,424.00	\$ 11,695.00	\$ 8,000.00	\$ 3,695.00
Operating Transfers:				
From General	22,500.00	19,000.00	17,311.00	1,689.00
From Supplemental General	<u>19,000.00</u>	<u>20,000.00</u>	<u>15,000.00</u>	<u>5,000.00</u>
Total Cash Receipts	<u>48,924.00</u>	<u>50,695.00</u>	<u>\$ 40,311.00</u>	<u>\$ 10,384.00</u>
Expenditures				
Instruction:				
Salaries	43,452.00	43,439.07	44,756.00	(1,316.93)
Employee Benefits	2,841.53	2,884.42	3,424.00	(539.58)
Supplies	<u>693.36</u>	<u>802.64</u>	<u>700.00</u>	<u>102.64</u>
Total Expenditures	<u>46,986.89</u>	<u>47,126.13</u>	<u>\$ 48,880.00</u>	<u>\$ (1,753.87)</u>
Cash Receipts Over (Under) Expenditures	1,937.11	3,568.87		
Unencumbered Cash, Beginning	<u>6,632.03</u>	<u>8,569.14</u>		
Unencumbered Cash, Ending	<u>\$ 8,569.14</u>	<u>\$ 12,138.01</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 AT-RISK FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers:				
From General	\$ 40,000.00	\$ 47,000.00	\$ 48,193.00	\$ (1,193.00)
From Supplemental General	43,000.00	50,000.00	74,880.00	(24,880.00)
Total Cash Receipts	<u>83,000.00</u>	<u>97,000.00</u>	<u>\$ 123,073.00</u>	<u>\$ (26,073.00)</u>
Expenditures				
Instruction:				
Salaries	88,680.97	84,692.10	91,342.00	(6,649.90)
Employee Benefits	6,659.65	6,363.80	6,988.00	(624.20)
Purchased Professional Services	0.00	0.00	3,431.00	(3,431.00)
Supplies	2,458.95	2,910.34	2,533.00	377.34
Total Expenditures	<u>97,799.57</u>	<u>93,966.24</u>	<u>\$ 104,294.00</u>	<u>\$ (10,327.76)</u>
Cash Receipts Over (Under) Expenditures	(14,799.57)	3,033.76		
Unencumbered Cash, Beginning	<u>21,021.25</u>	<u>6,221.68</u>		
Unencumbered Cash, Ending	<u>\$ 6,221.68</u>	<u>\$ 9,255.44</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 CAPITAL OUTLAY FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 328,335.31	\$ 407,712.16	\$ 383,114.00	\$ 24,598.16
Delinquent Tax	1,707.17	1,987.22	1,676.00	311.22
Motor Veh./16-20M Veh. Tax	17,097.02	16,168.19	17,497.00	(1,328.81)
Recreational Vehicle Tax	356.54	256.65	388.00	(131.35)
Local Sources:				
Other Revenue from Local Sources	6,301.69	22,744.44	1,000.00	21,744.44
Total Cash Receipts	<u>353,797.73</u>	<u>448,868.66</u>	<u>\$ 403,675.00</u>	<u>\$ 45,193.66</u>
Expenditures				
Instruction:				
Property (Equip & Furn)	100,768.03	142,616.28	120,000.00	22,616.28
Student Support Services:				
Property (Equip & Furn)	0.00	0.00	1,000.00	(1,000.00)
Instructional Support Staff:				
Property (Equip & Furn)	938.01	15,747.16	1,000.00	14,747.16
General Administration:				
Property (Equip & Furn)	11,558.72	336.74	12,000.00	(11,663.26)
School Administration:				
Property (Equip & Furn)	2,183.44	288.39	2,500.00	(2,211.61)
Operations & Maintenance:				
Property (Equip & Furn)	85,536.37	85,618.40	106,000.00	(20,381.60)
Transportation:				
Property (Equip & Buses)	42,008.06	96,114.36	40,000.00	56,114.36
Facility Acquis. & Constr. Services:				
Site Improvement	814.33	40,958.81	284,640.00	(243,681.19)
Building Acquis. & Constr.	0.00	57,809.71	0.00	57,809.71
Building Improvements	63,897.96	79,108.50	372,925.00	(293,816.50)
Other	0.00	25,366.15	0.00	25,366.15
Total Expenditures	<u>307,704.92</u>	<u>543,964.50</u>	<u>\$ 940,065.00</u>	<u>\$ (396,100.50)</u>
Cash Receipts Over (Under) Expenditures	46,092.81	(95,095.84)		
Unencumbered Cash, Beginning	496,307.71	542,853.20		
Prior Year Cancelled Encumbrances	452.68	16,817.38		
Unencumbered Cash, Ending	<u>\$ 542,853.20</u>	<u>\$ 464,574.74</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 DRIVER TRAINING FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources:				
Other Revenue from Local Sources	\$ 2,700.00	\$ 1,350.00	\$ 2,250.00	\$ (900.00)
State Aid:				
State Safety Aid	1,128.00	930.00	900.00	30.00
Operating Transfers:				
From Supplemental General	<u>3,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Cash Receipts	<u>6,828.00</u>	<u>2,280.00</u>	<u>\$ 3,150.00</u>	<u>\$ (870.00)</u>
Expenditures				
Instruction:				
Salaries	4,655.00	4,725.00	4,795.00	(70.00)
Employee Benefits	356.11	361.47	367.00	(5.53)
Supplies	0.00	0.00	1,000.00	(1,000.00)
Other	8.00	0.00	0.00	0.00
Vehicle Operations & Maint. Services:				
Motor Fuel	<u>0.00</u>	<u>350.42</u>	<u>200.00</u>	<u>150.42</u>
Total Expenditures	<u>5,019.11</u>	<u>5,436.89</u>	<u>\$ 6,362.00</u>	<u>\$ (925.11)</u>
Cash Receipts Over (Under) Expenditures	1,808.89	(3,156.89)		
Unencumbered Cash, Beginning	<u>5,299.03</u>	<u>7,107.92</u>		
Unencumbered Cash, Ending	<u>\$ 7,107.92</u>	<u>\$ 3,951.03</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 FOOD SERVICE FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources:				
Interest on Idle Funds	\$ 1,076.65	\$ 687.82	\$ 1,100.00	\$ (412.18)
Food Sales	54,593.97	48,213.41	57,366.00	(9,152.59)
Miscellaneous	8,632.67	247.15	7,000.00	(6,752.85)
State Aid:				
State Food Assistance	1,361.36	1,366.55	1,364.00	2.55
Federal Aid:				
Child Nutrition Program	48,876.40	52,017.94	52,309.00	(291.06)
Operating Transfers:				
From General	52,560.70	38,645.64	34,000.00	4,645.64
From Supplemental General	<u>10,000.00</u>	<u>35,900.00</u>	<u>35,900.00</u>	<u>0.00</u>
Total Cash Receipts	<u>177,101.75</u>	<u>177,078.51</u>	<u>\$ 189,039.00</u>	<u>\$ (11,960.49)</u>
Expenditures				
Food Service Operation:				
Salaries	59,226.51	72,090.04	61,004.00	11,086.04
Employee Benefits	4,209.45	5,364.75	4,667.00	697.75
Other Purchased Services	607.97	0.00	1,000.00	(1,000.00)
Food & Supplies	103,733.50	103,911.82	116,206.00	(12,294.18)
Property (Equip & Furn)	221.20	1,254.74	500.00	754.74
Other	<u>0.00</u>	<u>755.00</u>	<u>0.00</u>	<u>755.00</u>
Total Expenditures	<u>167,998.63</u>	<u>183,376.35</u>	<u>\$ 183,377.00</u>	<u>\$ (0.65)</u>
Cash Receipts Over (Under) Expenditures	9,103.12	(6,297.84)		
Unencumbered Cash, Beginning	<u>41,003.35</u>	<u>50,106.47</u>		
Unencumbered Cash, Ending	<u>\$ 50,106.47</u>	<u>\$ 43,808.63</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers:				
From Supplemental General	\$ 17,672.86	\$ 5,433.26	\$ 3,436.00	\$ 1,997.26
Total Cash Receipts	<u>17,672.86</u>	<u>5,433.26</u>	<u>\$ 3,436.00</u>	<u>\$ 1,997.26</u>
Expenditures				
Instructional Support Staff:				
Purchased Professional Services	13,781.32	15,643.30	14,856.00	787.30
Other Purchased Services	775.87	0.00	0.00	0.00
Supplies	247.63	0.00	300.00	(300.00)
Other	91.46	197.43	100.00	97.43
Other Supplemental Services:				
Other Purchased Services	0.00	90.00	0.00	90.00
Other	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>(1,000.00)</u>
Total Expenditures	<u>14,896.28</u>	<u>15,930.73</u>	<u>\$ 16,256.00</u>	<u>\$ (325.27)</u>
Cash Receipts Over (Under) Expenditures	2,776.58	(10,497.47)		
Unencumbered Cash, Beginning	17,356.47	20,493.05		
Prior Year Cancelled Encumbrances	<u>360.00</u>	<u>900.00</u>		
Unencumbered Cash, Ending	<u>\$ 20,493.05</u>	<u>\$ 10,895.58</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
PARENT EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
None	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Cash Receipts	<u>0.00</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures				
Instruction:				
Purchased Professional Services	0.00	0.00	5,000.00	(5,000.00)
Supplies	<u>61.10</u>	<u>0.00</u>	<u>1,200.00</u>	<u>(1,200.00)</u>
Total Expenditures	<u>61.10</u>	<u>0.00</u>	<u>\$ 6,200.00</u>	<u>\$ (6,200.00)</u>
Cash Receipts Over (Under) Expenditures	(61.10)	0.00		
Unencumbered Cash, Beginning	13,100.79	13,133.37		
Prior Year Cancelled Encumbrances	<u>93.68</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 13,133.37</u>	<u>\$ 13,133.37</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources:				
Other Revenue from Local Sources	\$ 0.00	\$ 2,467.93	\$ 0.00	\$ 2,467.93
Operating Transfers:				
From General	252,086.00	174,696.54	177,917.00	(3,220.46)
From Supplemental General	<u>0.00</u>	<u>0.00</u>	<u>25,000.00</u>	<u>(25,000.00)</u>
Total Cash Receipts	<u>252,086.00</u>	<u>177,164.47</u>	<u>\$ 202,917.00</u>	<u>\$ (25,752.53)</u>
Expenditures				
Instruction:				
Other Purchased Services				
Assessments	80,315.96	77,247.82	77,428.00	(180.18)
Flow-thru	172,086.00	164,695.00	177,917.00	(13,222.00)
Other	0.00	0.00	50.00	(50.00)
Supplies	501.01	1,106.58	30,450.00	(29,343.42)
Property (Equip & Furn)	43.99	0.00	0.00	0.00
Other	661.96	2,200.35	700.00	1,500.35
Student Support Services:				
Other Purchased Services	9.70	0.00	0.00	0.00
Vehicle Operating Services:				
Salaries	0.00	2,575.86	0.00	2,575.86
Employee Benefits	0.00	197.07	0.00	197.07
Motor Fuel	<u>0.00</u>	<u>728.70</u>	<u>0.00</u>	<u>728.70</u>
Total Expenditures	<u>253,618.62</u>	<u>248,751.38</u>	<u>\$ 286,545.00</u>	<u>\$ (37,793.62)</u>
Cash Receipts Over (Under) Expenditures	(1,532.62)	(71,586.91)		
Unencumbered Cash, Beginning	110,011.29	108,478.67		
Prior Year Cancelled Encumbrances	<u>0.00</u>	<u>31.91</u>		
Unencumbered Cash, Ending	<u>\$ 108,478.67</u>	<u>\$ 36,923.67</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
VOCATIONAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources:				
Other Revenue from Local Sources	\$ 1,897.53	\$ 0.00	\$ 2,000.00	\$ (2,000.00)
Operating Transfers:				
From General	12,000.00	3,518.43	0.00	3,518.43
From Supplemental General	<u>9,000.00</u>	<u>32,800.00</u>	<u>26,697.00</u>	<u>6,103.00</u>
Total Cash Receipts	<u>22,897.53</u>	<u>36,318.43</u>	<u>\$ 28,697.00</u>	<u>\$ 7,621.43</u>
Expenditures				
Instruction:				
Salaries	25,921.26	24,541.20	26,698.00	(2,156.80)
Employee Benefits	1,666.35	1,553.73	2,042.00	(488.27)
Purchased Professional Services	345.00	522.00	400.00	122.00
Other Purchased Services	1,076.53	0.00	1,100.00	(1,100.00)
Supplies	6,429.76	4,315.26	16,200.00	(11,884.74)
Property (Equip & Furn)	0.00	332.72	0.00	332.72
Other	<u>622.49</u>	<u>202.52</u>	<u>700.00</u>	<u>(497.48)</u>
Total Expenditures	<u>36,061.39</u>	<u>31,467.43</u>	<u>\$ 47,140.00</u>	<u>\$ (15,672.57)</u>
Cash Receipts Over (Under) Expenditures	(13,163.86)	4,851.00		
Unencumbered Cash, Beginning	21,280.55	8,442.51		
Prior Year Cancelled Encumbrances	<u>325.82</u>	<u>105.53</u>		
Unencumbered Cash, Ending	<u>\$ 8,442.51</u>	<u>\$ 13,399.04</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 GIFTS AND GRANTS FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012</u>	<u>2013</u>
Cash Receipts		
Local Sources:		
Other Revenue from Local Sources	\$ 6,849.05	\$ 3,389.01
Total Cash Receipts	<u>6,849.05</u>	<u>3,389.01</u>
Expenditures		
Instruction:		
Purchased Professional Services	0.00	415.00
Purchased Property Services	0.00	1,517.48
Supplies	1,057.61	1,695.72
Property (Equip & Furn)	6,914.00	4,652.14
Other	257.56	59.52
Student Support Services:		
Other Purchased Services	63.00	0.00
Instructional Support Staff:		
Purchased Professional Services	957.89	0.00
Supplies	35.24	0.00
Other	116.96	0.00
Operations & Maintenance:		
Supplies	<u>119.16</u>	<u>0.00</u>
Total Expenditures	<u>9,521.42</u>	<u>8,339.86</u>
Cash Receipts Over (Under) Expenditures	(2,672.37)	(4,950.85)
Unencumbered Cash, Beginning	19,076.81	16,404.44
Prior Year Cancelled Encumbrances	<u>0.00</u>	<u>4,000.00</u>
Unencumbered Cash, Ending	<u>\$ 16,404.44</u>	<u>\$ 15,453.59</u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 KPERS SPECIAL RETIREMENT FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Aid:				
KPERS	\$ 160,753.62	\$ 142,839.57	\$ 157,785.00	\$ (14,945.43)
Total Cash Receipts	<u>160,753.62</u>	<u>142,839.57</u>	<u>\$ 157,785.00</u>	<u>\$ (14,945.43)</u>
Expenditures				
Instruction:				
Employee Benefits	112,467.82	87,619.51	99,920.00	(12,300.49)
Student Support Services:				
Employee Benefits	248.60	325.16	0.00	325.16
Instructional Support Staff:				
Employee Benefits	7,033.24	6,188.59	6,820.00	(631.41)
General Administration:				
Employee Benefits	12,715.30	16,720.33	13,654.00	3,066.33
School Administration:				
Employee Benefits	12,353.48	13,173.99	12,778.00	395.99
Other Supplemental Services:				
Employee Benefits	0.00	1,015.11	0.00	1,015.11
Operations & Maintenance:				
Employee Benefits	10,546.05	12,026.52	11,017.00	1,009.52
Student Transportation Services:				
Employee Benefits	4.97	0.00	3,076.00	(3,076.00)
Food Service:				
Employee Benefits	<u>5,384.16</u>	<u>5,770.36</u>	<u>10,520.00</u>	<u>(4,749.64)</u>
Total Expenditures	<u>160,753.62</u>	<u>142,839.57</u>	<u>\$ 157,785.00</u>	<u>\$ (14,945.43)</u>
Cash Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	(29,266.31)	0.00		
Prior Year Cancelled Encumbrances	<u>29,266.31</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 CONTINGENCY RESERVE FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012</u>	<u>2013</u>
Cash Receipts		
Operating Transfers:		
From General	\$ 37,271.95	\$ 26,000.00
Total Cash Receipts	<u>37,271.95</u>	<u>26,000.00</u>
Expenditures		
Instruction:		
Supplies	0.00	7,965.00
Operating Transfers:		
To General	<u>79,052.00</u>	<u>0.00</u>
Total Expenditures	<u>79,052.00</u>	<u>7,965.00</u>
Cash Receipts Over (Under) Expenditures	(41,780.05)	18,035.00
Unencumbered Cash, Beginning	<u>195,036.32</u>	<u>153,256.27</u>
Unencumbered Cash, Ending	<u>\$ 153,256.27</u>	<u>\$ 171,291.27</u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 TEXTBOOK RENTAL FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012</u>	<u>2013</u>
Cash Receipts		
Local Sources:		
Rental Fees	\$ 11,550.45	\$ 11,307.50
Total Cash Receipts	<u>11,550.45</u>	<u>11,307.50</u>
Expenditures		
Instruction:		
Supplies	<u>6,920.83</u>	<u>8,378.21</u>
Total Expenditures	<u>6,920.83</u>	<u>8,378.21</u>
Cash Receipts Over (Under) Expenditures	4,629.62	2,929.29
Unencumbered Cash, Beginning	14,262.47	18,923.46
Prior Year Cancelled Encumbrances	<u>31.37</u>	<u>8.81</u>
Unencumbered Cash, Ending	<u>\$ 18,923.46</u>	<u>\$ 21,861.56</u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
RECREATION COMMISSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 39,459.12	\$ 51,004.41	\$ 47,860.00	\$ 3,144.41
Delinquent Tax	231.36	249.78	201.00	48.78
Motor Veh./16-20M Veh. Tax	2,124.84	1,989.66	2,131.00	(141.34)
Recreational Vehicle Tax	44.24	31.56	47.00	(15.44)
Total Cash Receipts	<u>41,859.56</u>	<u>53,275.41</u>	<u>\$ 50,239.00</u>	<u>\$ 3,036.41</u>
Expenditures				
Community Service Operations	<u>41,860.00</u>	<u>51,239.00</u>	<u>50,496.00</u>	<u>743.00</u>
Total Expenditures	<u>41,860.00</u>	<u>51,239.00</u>	<u>\$ 50,496.00</u>	<u>\$ 743.00</u>
Cash Receipts Over (Under) Expenditures	(0.44)	2,036.41		
Unencumbered Cash, Beginning	<u>21,707.13</u>	<u>21,706.69</u>		
Unencumbered Cash, Ending	<u>\$ 21,706.69</u>	<u>\$ 23,743.10</u>		

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 TITLE I FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012</u>	<u>2013</u>
Cash Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 39,340.00	\$ 35,712.00
Total Cash Receipts	<u>39,340.00</u>	<u>35,712.00</u>
Expenditures		
Instruction:		
Salaries	41,415.00	32,872.12
Employee Benefits	3,261.76	2,519.98
Purchased Professional Services	0.00	255.00
Supplies	<u>949.26</u>	<u>64.90</u>
Total Expenditures	<u>45,626.02</u>	<u>35,712.00</u>
Cash Receipts Over (Under) Expenditures	(6,286.02)	0.00
Unencumbered Cash, Beginning	6,253.00	0.00
Prior Year Cancelled Encumbrances	<u>33.02</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 TITLE I ARRA FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012</u>	<u>2013</u>
Cash Receipts		
None	\$ 0.00	\$ 0.00
Total Cash Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
Instruction:		
Supplies	<u>7.50</u>	<u>0.00</u>
Total Expenditures	<u>7.50</u>	<u>0.00</u>
Cash Receipts Over (Under) Expenditures	(7.50)	0.00
Unencumbered Cash, Beginning	<u>7.50</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 TITLE II FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012</u>	<u>2013</u>
Cash Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 11,179.00	\$ 11,162.00
Total Cash Receipts	<u>11,179.00</u>	<u>11,162.00</u>
Expenditures		
Instruction:		
Salaries	10,390.71	9,086.46
Employee Benefits	788.56	826.54
Purchased Professional Services	0.00	1,250.00
Supplies	<u>0.41</u>	<u>0.00</u>
Total Expenditures	<u>11,179.68</u>	<u>11,163.00</u>
Cash Receipts Over (Under) Expenditures	(0.68)	(1.00)
Unencumbered Cash, Beginning	<u>0.68</u>	<u>0.00</u>
Unencumbered Cash, Ending (See Note 3)	<u><u>\$ 0.00</u></u>	<u><u>\$ (1.00)</u></u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 REAP GRANT FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012</u>	<u>2013</u>
Cash Receipts		
Federal Aid:		
US Department of Education	\$ 23,426.86	\$ 17,005.59
Total Cash Receipts	<u>23,426.86</u>	<u>17,005.59</u>
Expenditures		
Instruction:		
Salaries	0.00	16,135.59
Employee Benefits	0.00	1,097.95
Purchased Professional Services	23,805.00	4,235.00
Supplies	10,371.86	906.47
Property (Equip & Furn)	0.00	105.78
Other	<u>500.00</u>	<u>0.00</u>
Total Expenditures	<u>34,676.86</u>	<u>22,480.79</u>
Cash Receipts Over (Under) Expenditures	(11,250.00)	(5,475.20)
Unencumbered Cash, Beginning	<u>11,627.74</u>	<u>377.74</u>
Unencumbered Cash, Ending (See Note 3)	<u>\$ 377.74</u>	<u>\$ (5,097.46)</u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 TITLE IV FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012</u>	<u>2013</u>
Cash Receipts		
Local Sources:		
Other Revenue from Local Sources	\$ (0.44)	\$ 0.00
Total Cash Receipts	<u>(0.44)</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Cash Receipts Over (Under) Expenditures	(0.44)	0.00
Unencumbered Cash, Beginning	<u>0.44</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 TITLE V FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012</u>	<u>2013</u>
Cash Receipts		
Local Sources:		
Other Revenue from Local Sources	\$ 0.23	\$ 0.00
Total Cash Receipts	<u>0.23</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Cash Receipts Over (Under) Expenditures	0.23	0.00
Unencumbered Cash, Beginning	<u>(0.23)</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 CHARACTER EDUCATION FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2013
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012</u>	<u>2013</u>
Cash Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 1,000.00	\$ 1,000.00
Local Sources:		
Other Revenue from Local Sources	<u>0.00</u>	<u>906.47</u>
Total Cash Receipts	<u>1,000.00</u>	<u>1,906.47</u>
Expenditures		
Instruction:		
Supplies	<u>1,895.70</u>	<u>1,623.43</u>
Total Expenditures	<u>1,895.70</u>	<u>1,623.43</u>
Cash Receipts Over (Under) Expenditures	(895.70)	283.04
Unencumbered Cash, Beginning	118.00	(476.57)
Prior Year Cancelled Encumbrances	<u>301.13</u>	<u>1,100.00</u>
Unencumbered Cash, Ending	<u>\$ (476.57)</u>	<u>\$ 906.47</u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS

AGENCY FUNDS

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2013

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
High School:				
Class of 2011	\$ 445.89	\$ 0.00	\$ 445.89	\$ 0.00
Class of 2012	464.94	0.00	464.94	0.00
Class of 2013	2,648.36	571.79	3,201.47	18.68
Class of 2014	859.64	30,858.21	27,307.39	4,410.46
Class of 2015	245.00	1,843.76	1,479.30	609.46
Class of 2016	140.00	75.00	0.00	215.00
Class of 2017	80.00	80.00	0.00	160.00
Class of 2018	0.00	110.00	0.00	110.00
Electrathon	1,166.26	4,797.93	4,870.10	1,094.09
Junior High Cheerleaders	2,716.30	1,020.00	3,490.02	246.28
High School Cheerleaders	757.26	4,726.43	5,450.66	33.03
NHS	29.56	3,581.25	3,338.57	272.24
STUCO	20.74	6,135.88	5,826.48	330.14
Forensics	730.17	709.50	678.55	761.12
Junior High Activities	0.78	4,214.00	3,492.69	722.09
Vocal Music	587.27	514.30	710.47	391.10
Volleyball	447.03	5,338.00	4,541.07	1,243.96
Spanish Club	71.50	0.00	24.00	47.50
FCCLA	959.17	8,950.03	7,597.17	2,312.03
Football	338.23	1,285.00	1,195.00	428.23
Girls Basketball	116.86	250.00	0.00	366.86
Art Club	114.80	150.00	0.00	264.80
Dance Team	125.41	964.81	154.33	935.89
Theatrical	803.77	1,050.00	1,600.00	253.77
Junior High Volleyball & Basketball	0.00	1,257.00	1,236.92	20.08
DC Band Trip	0.00	9,232.06	876.76	8,355.30
Flag Team	0.00	2,965.81	2,555.54	410.27
Total High School	<u>13,868.94</u>	<u>90,680.76</u>	<u>80,537.32</u>	<u>24,012.38</u>
Grade School:				
STUCO	<u>5,085.38</u>	<u>5,061.35</u>	<u>4,935.12</u>	<u>5,211.61</u>
Total Stafford Elementary School	<u>5,085.38</u>	<u>5,061.35</u>	<u>4,935.12</u>	<u>5,211.61</u>
Total Agency Funds	<u>\$ 18,954.32</u>	<u>\$ 95,742.11</u>	<u>\$ 85,472.44</u>	<u>\$ 29,223.99</u>

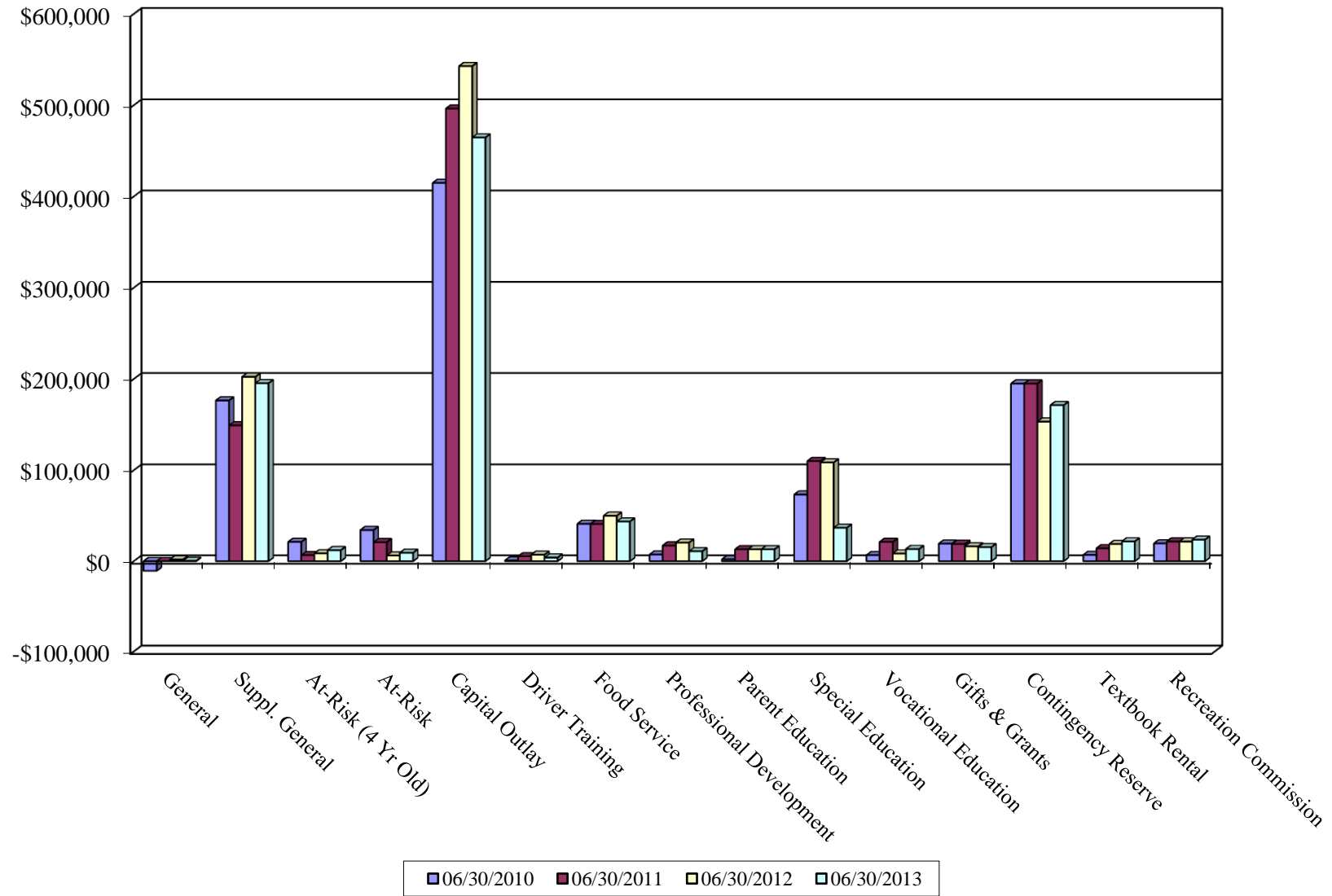
UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2013

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Gate Receipts:			
High School:			
Athletics	\$ 4,198.22	\$ 0.00	\$ 33,956.16
Band Activities	474.14	0.00	6,259.81
Grade School:			
Activities	8,333.40	0.00	804.98
Total Gate Receipts	13,005.76	0.00	41,020.95
School Projects:			
High School:			
Art	0.00	0.00	562.50
Yearbook	0.00	0.00	8,565.00
FACS	0.00	0.00	1,274.25
Sales Tax	0.05	0.00	5,603.83
Band Fees	0.00	0.00	3,923.82
Lunch Fees	0.00	0.00	23,028.01
Shop Fees	0.00	0.00	4,969.09
Textbooks	0.00	0.00	5,038.00
iPad Fees	0.00	0.00	4,032.00
Bad Debt	0.00	0.00	317.29
Grade School:			
Band Fees	0.00	0.00	1,204.47
Pictures	0.00	0.00	804.98
Lunch Fees	0.00	0.00	25,513.75
Textbooks	0.00	0.00	6,362.50
Yearbook	240.46	0.00	0.00
At-Risk	0.00	0.00	11,695.00
iPad Fees	0.00	0.00	1,190.00
Total School Projects	240.51	0.00	104,084.49
Total District Activity Funds	\$ 13,246.27	\$ 0.00	\$ 145,105.44

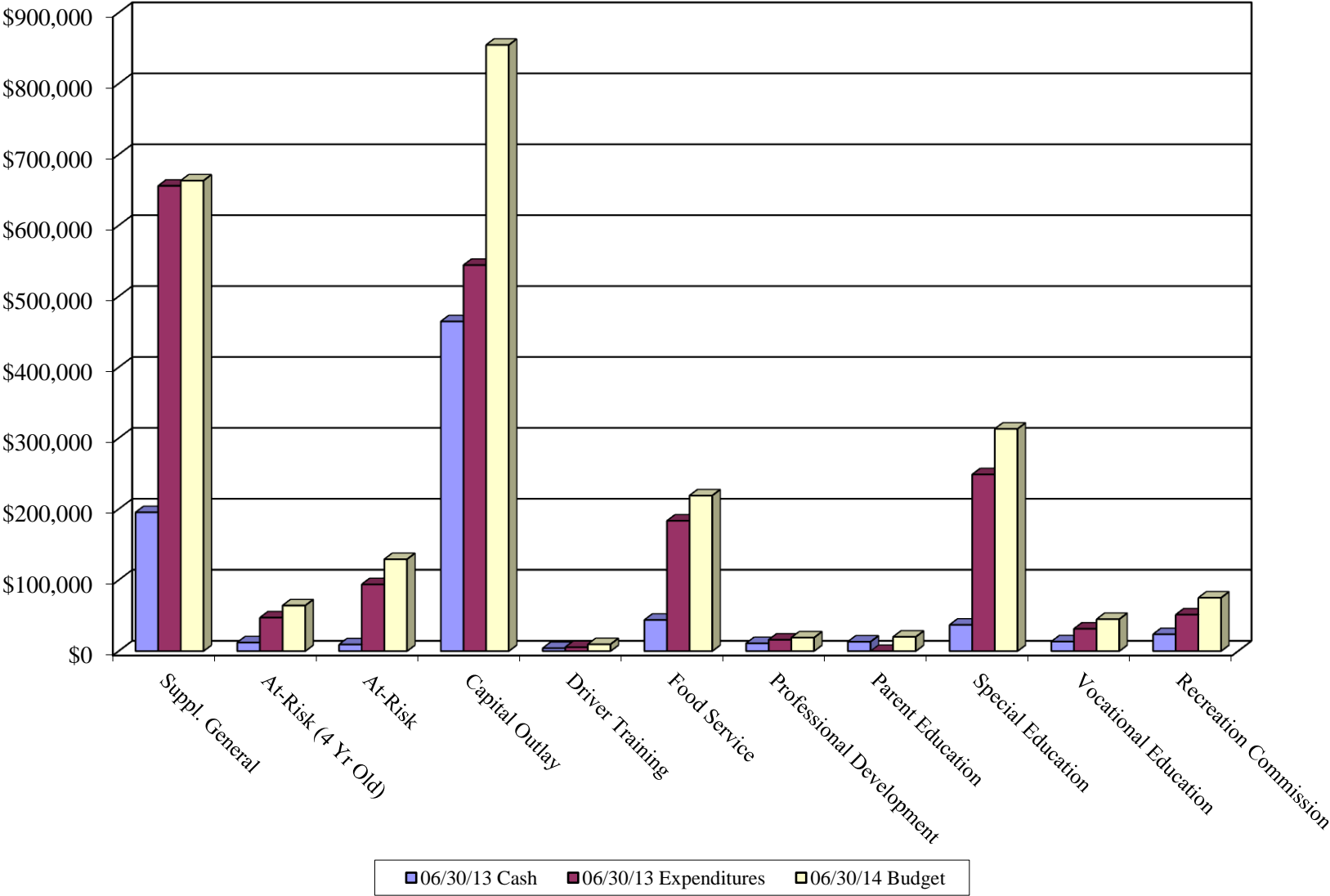
<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 32,461.17	\$ 5,693.21	\$ 0.00	\$ 5,693.21
5,165.32	1,568.63	0.00	1,568.63
<u>308.00</u>	<u>8,830.38</u>	<u>0.00</u>	<u>8,830.38</u>
<u>37,934.49</u>	<u>16,092.22</u>	<u>0.00</u>	<u>16,092.22</u>
562.50	0.00	0.00	0.00
8,565.00	0.00	0.00	0.00
1,274.25	0.00	0.00	0.00
5,603.85	0.03	0.00	0.03
3,923.82	0.00	0.00	0.00
23,028.01	0.00	0.00	0.00
4,876.05	93.04	0.00	93.04
4,985.00	53.00	0.00	53.00
4,032.00	0.00	0.00	0.00
317.29	0.00	0.00	0.00
1,204.47	0.00	0.00	0.00
804.98	0.00	0.00	0.00
25,513.75	0.00	0.00	0.00
6,362.50	0.00	0.00	0.00
0.00	240.46	0.00	240.46
11,695.00	0.00	0.00	0.00
<u>1,190.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>103,938.47</u>	<u>386.53</u>	<u>0.00</u>	<u>386.53</u>
<u>\$ 141,872.96</u>	<u>\$ 16,478.75</u>	<u>\$ 0.00</u>	<u>\$ 16,478.75</u>

SUPPLEMENTARY INFORMATION

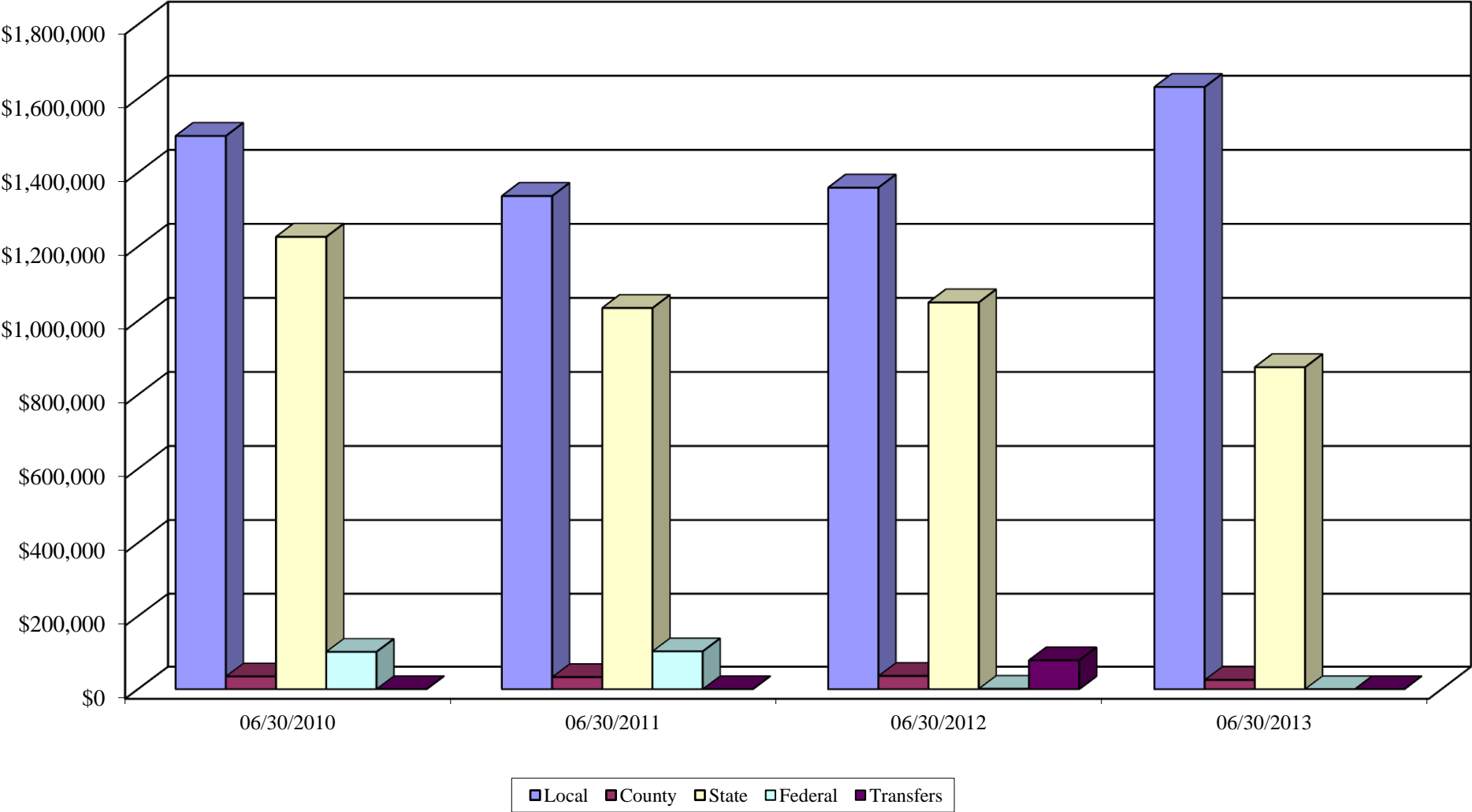
**Unified School District No. 482
Dighton, Kansas
Unencumbered Cash Balances - Selected Funds**



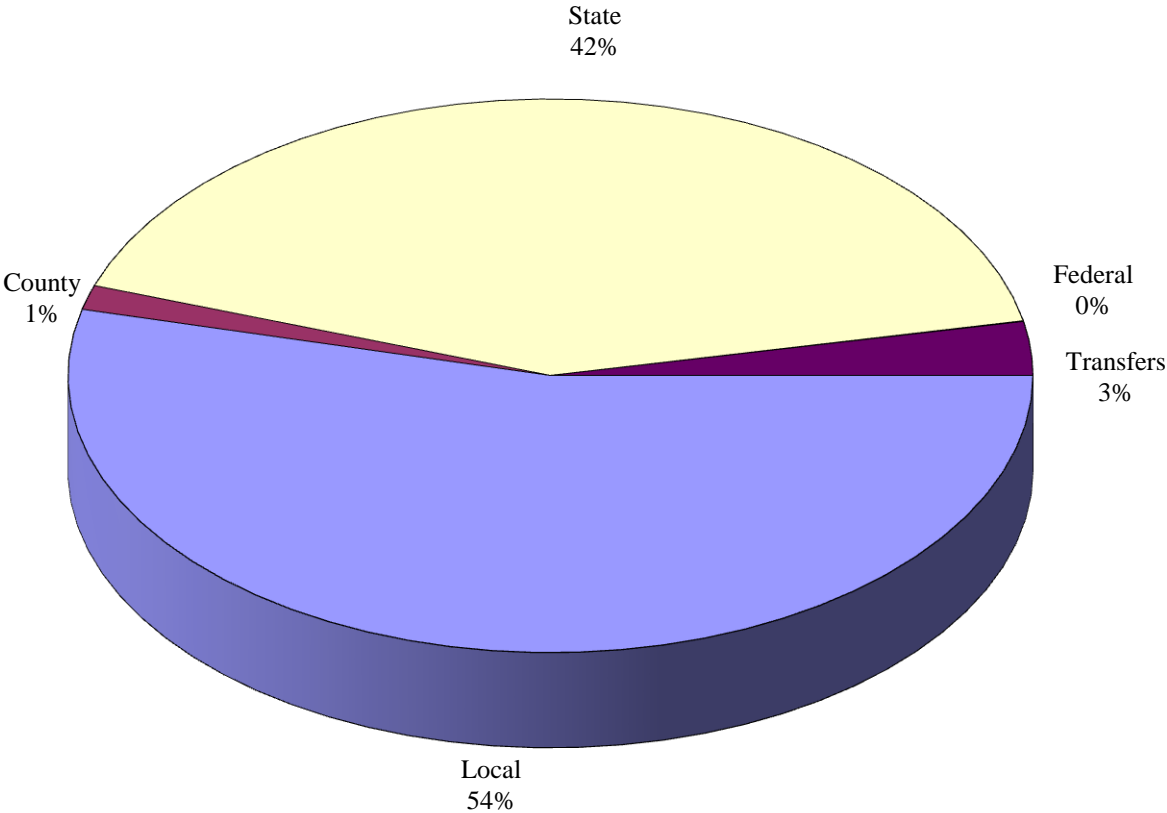
Unified School District No. 482
Dighton, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds



Unified School District No. 482
Dighton, Kansas
General & Supplemental General Fund Revenues

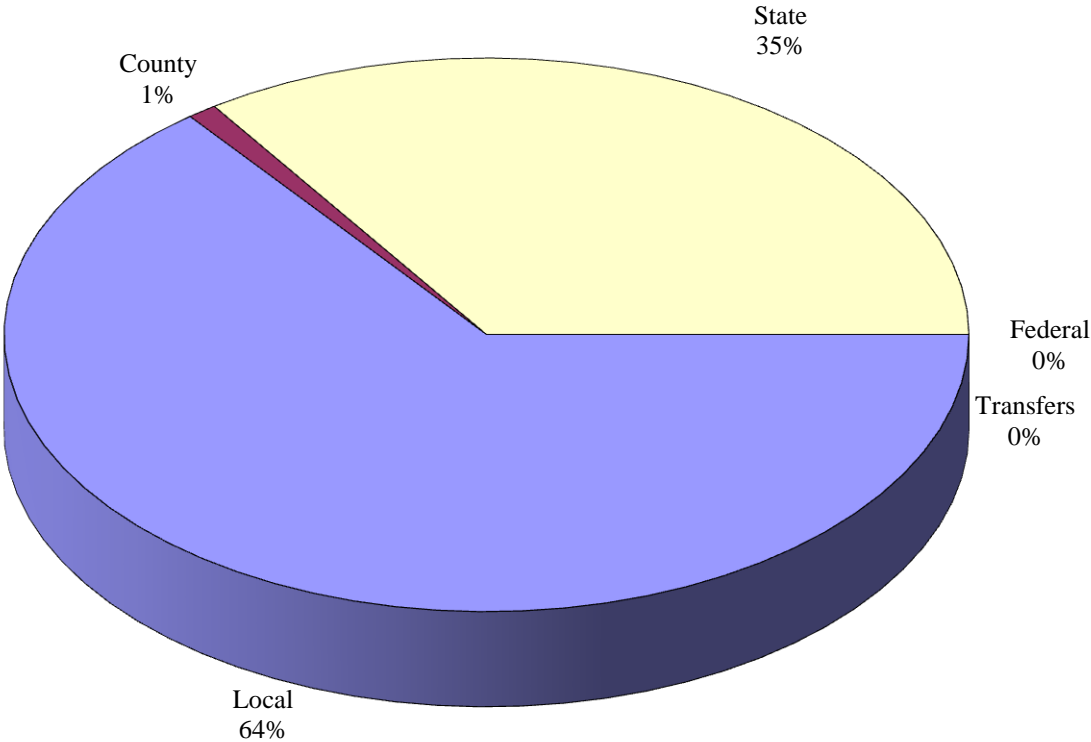


Unified School District No. 482
Dighton, Kansas
General & Supplemental General Fund Revenues



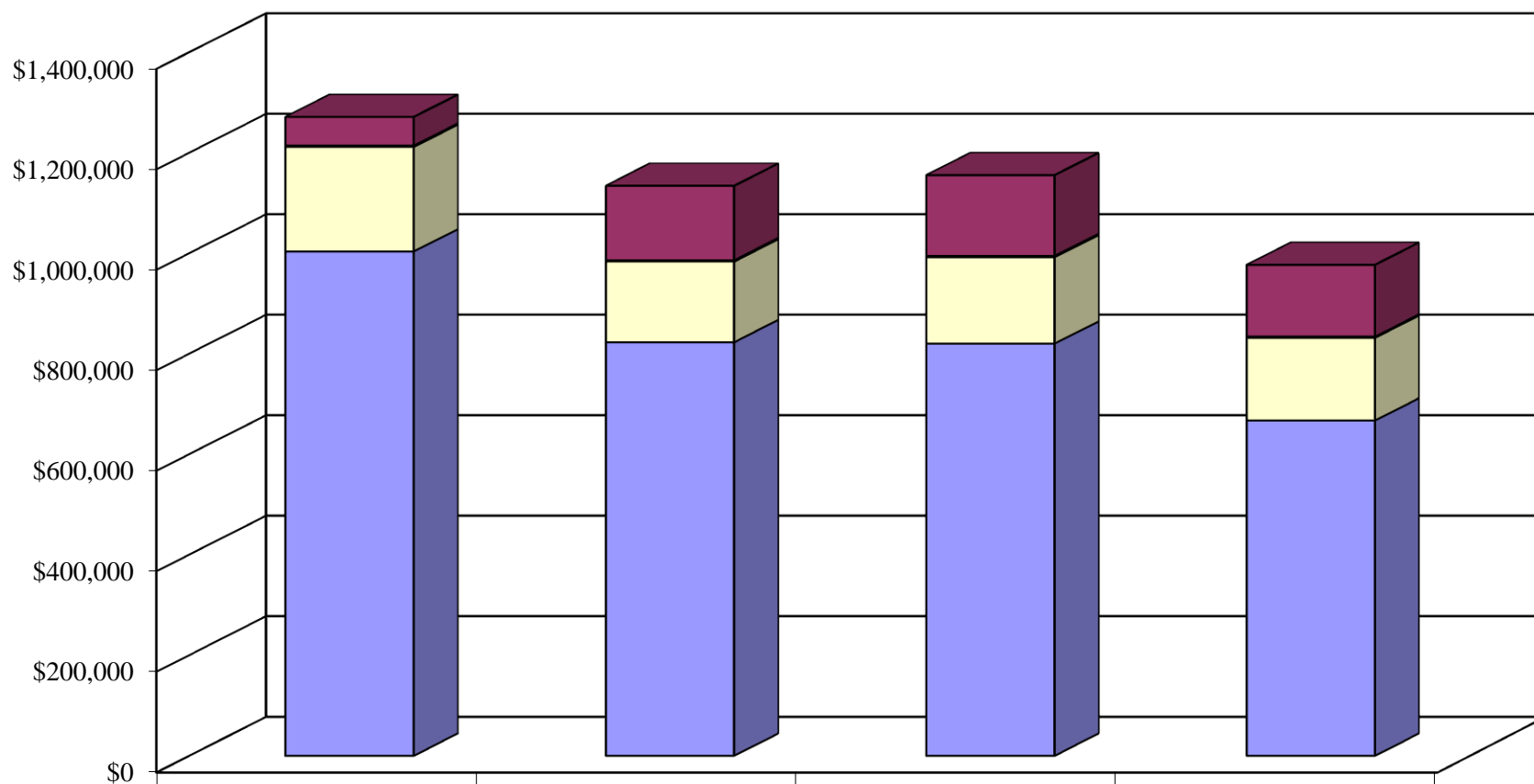
06/30/2012

Unified School District No. 482
Dighton, Kansas
General & Supplemental General Fund Revenues



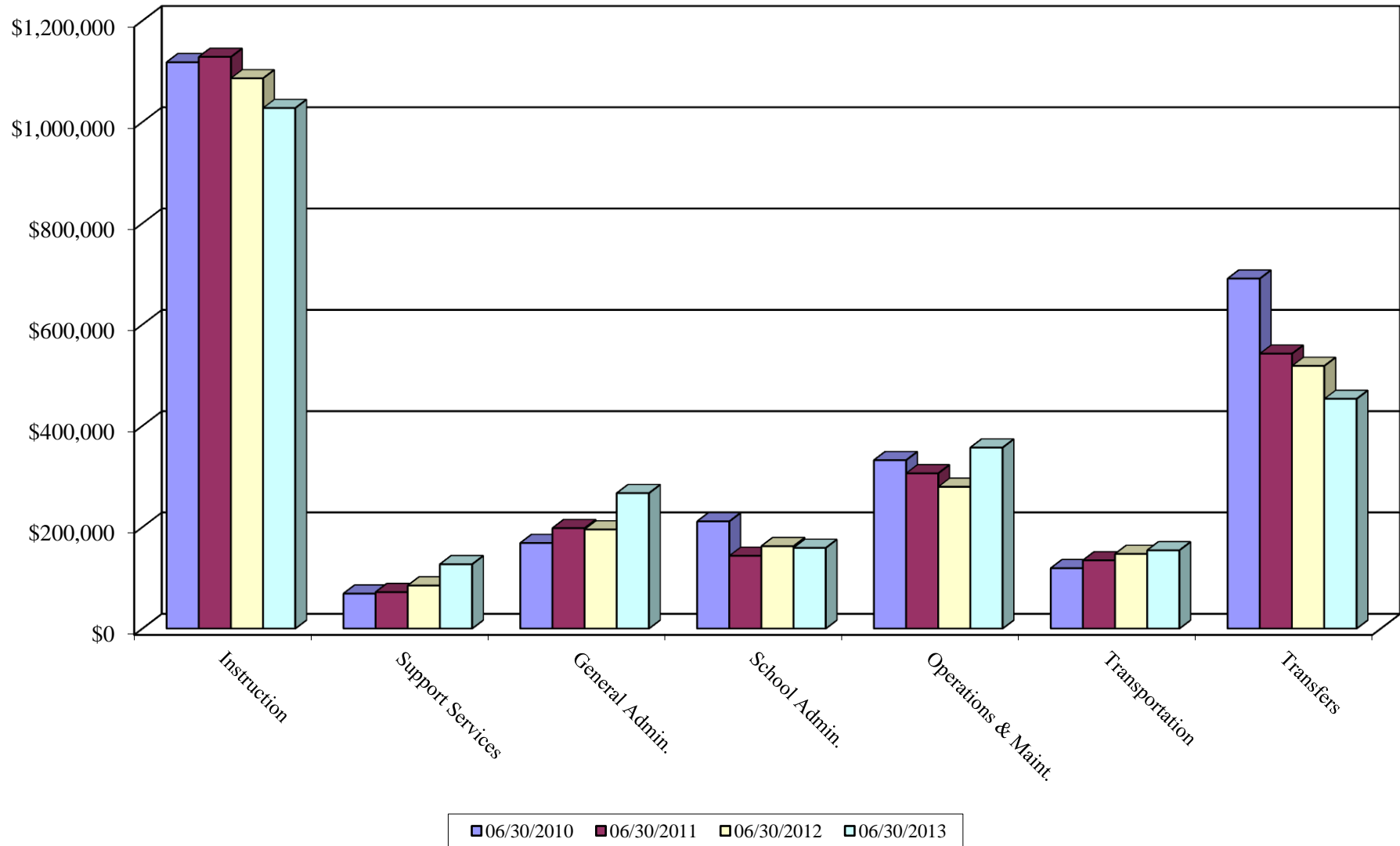
06/30/2013

Unified School District No. 482
Dighton, Kansas
State Aid

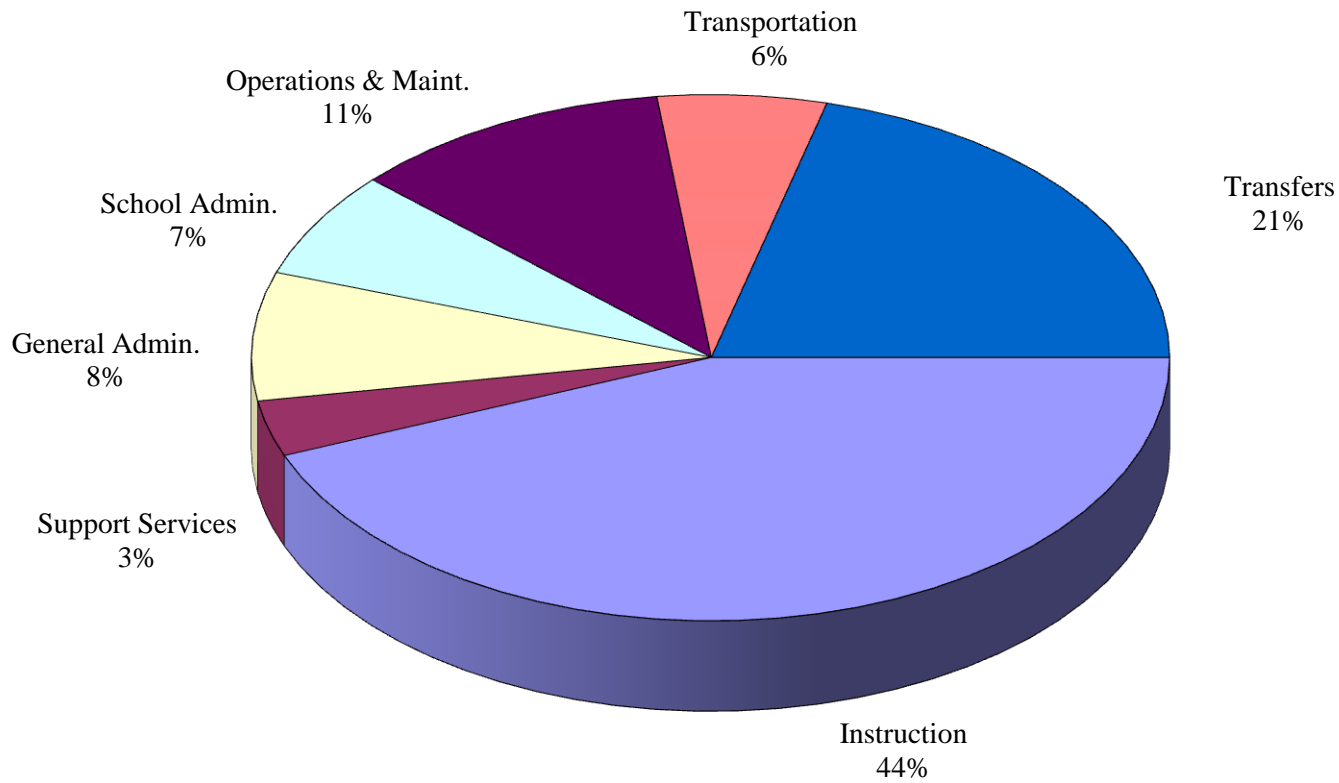


	06/30/2010	06/30/2011	06/30/2012	06/30/2013
■ KPERS Special Retirement	56,980	148,082	160,754	142,840
■ Professional Development	603	0	0	0
■ Food Assistance	1,312	1,322	1,361	1,367
■ Safety Aid	650	1,258	1,128	930
■ Special Education	208,140	160,573	172,086	164,695
■ General	1,003,421	822,808	819,936	666,921

**Unified School District No. 482
Dighton, Kansas
General & Supplemental General Fund Expenditures**

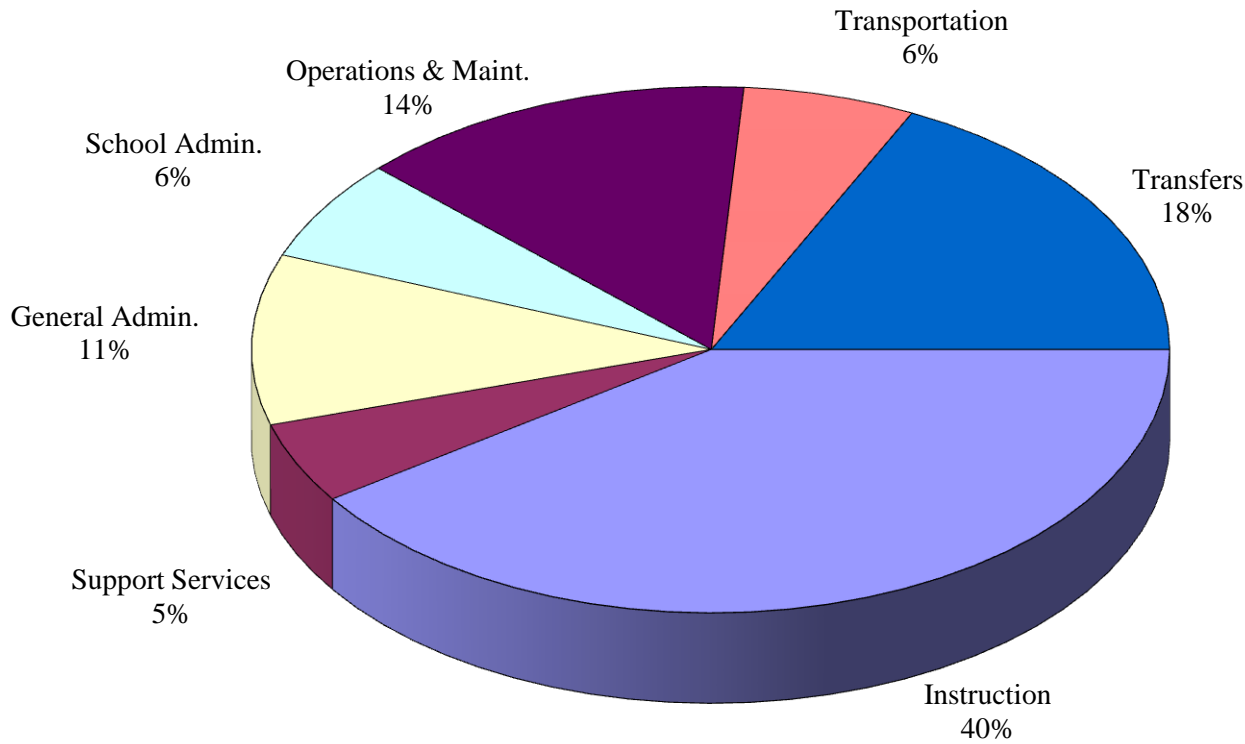


Unified School District No. 482
Dighton, Kansas
General & Supplemental General Fund Expenditures



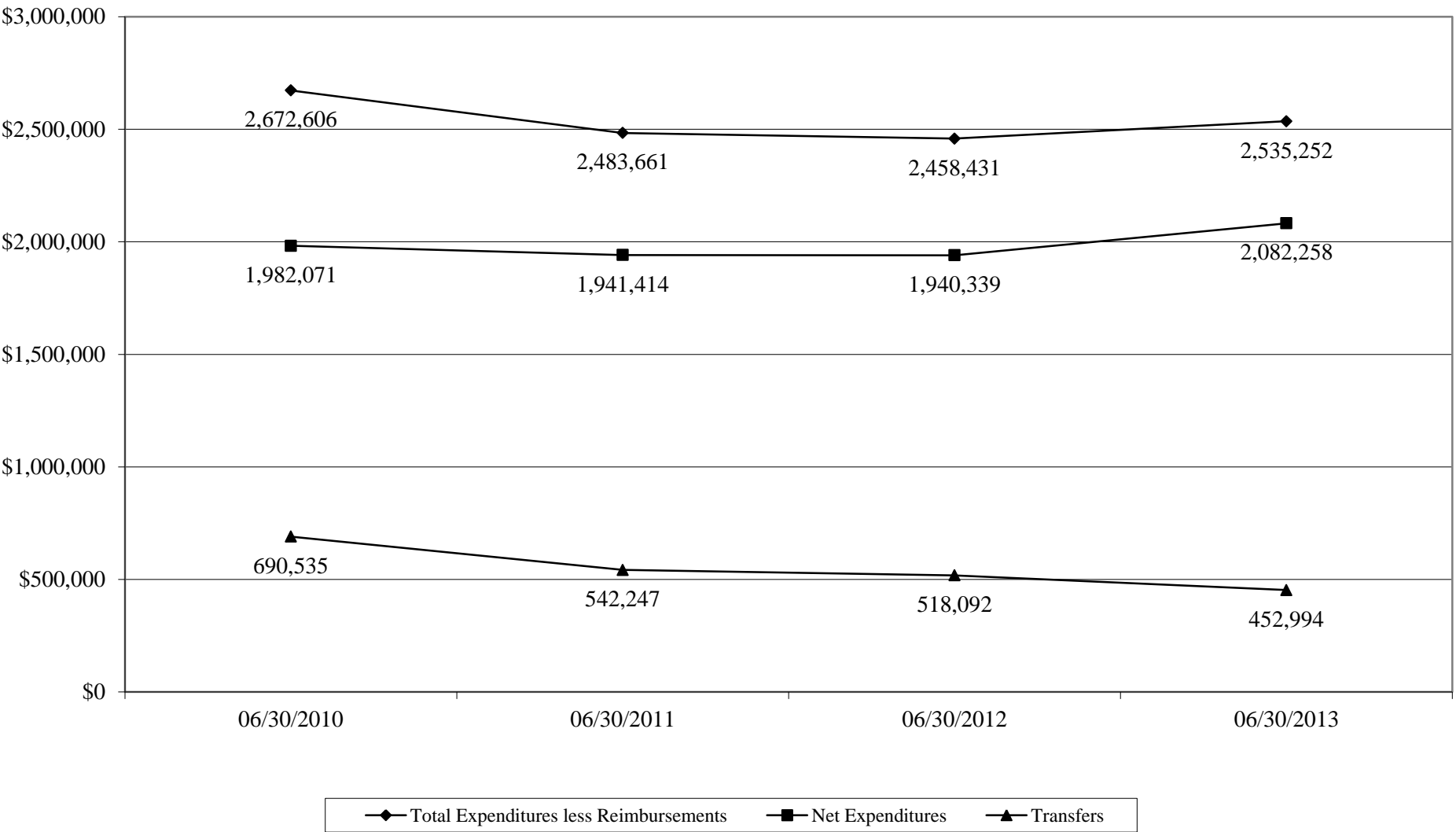
06/30/2012

Unified School District No. 482
Dighton, Kansas
General & Supplemental General Fund Expenditures

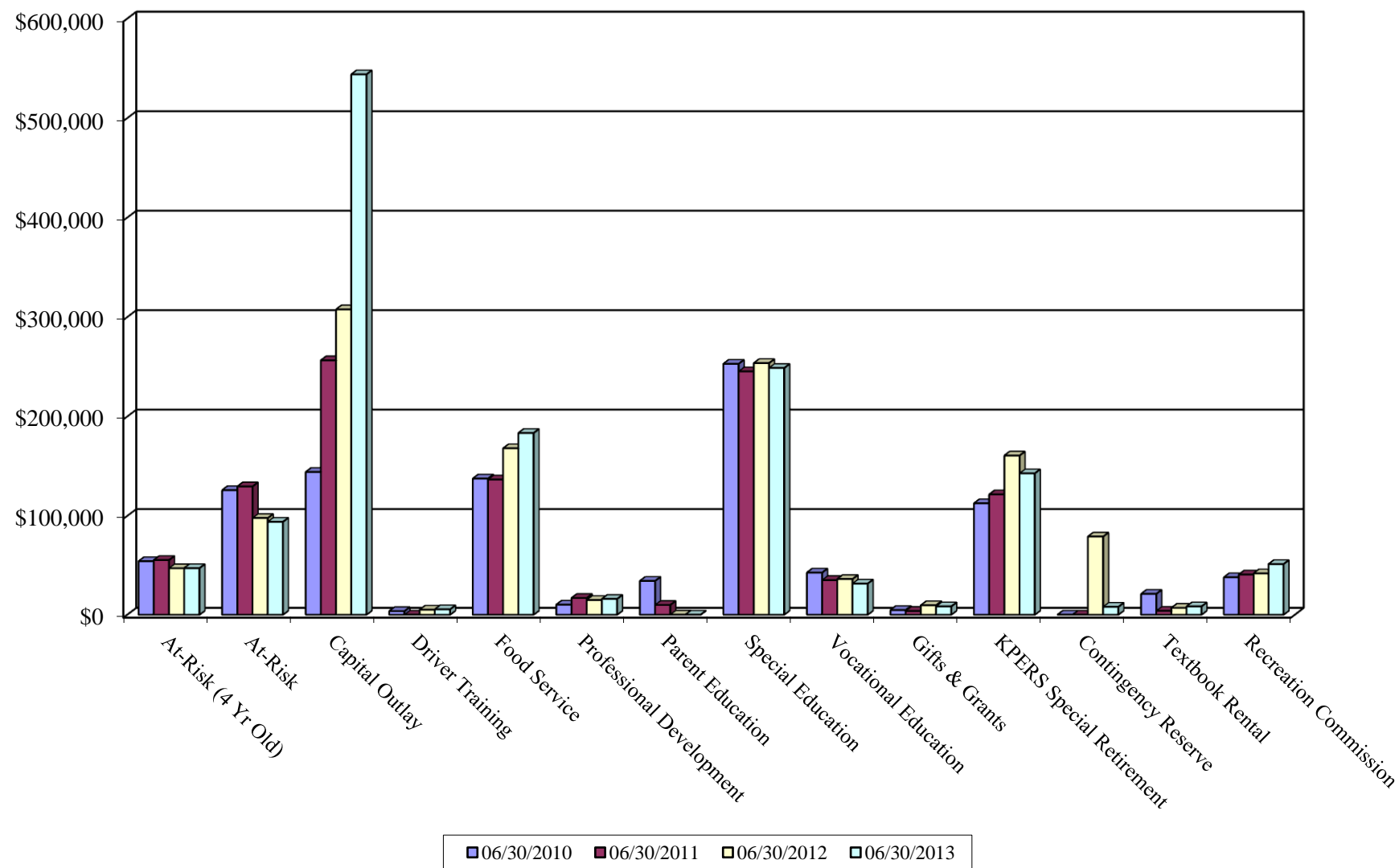


06/30/2013

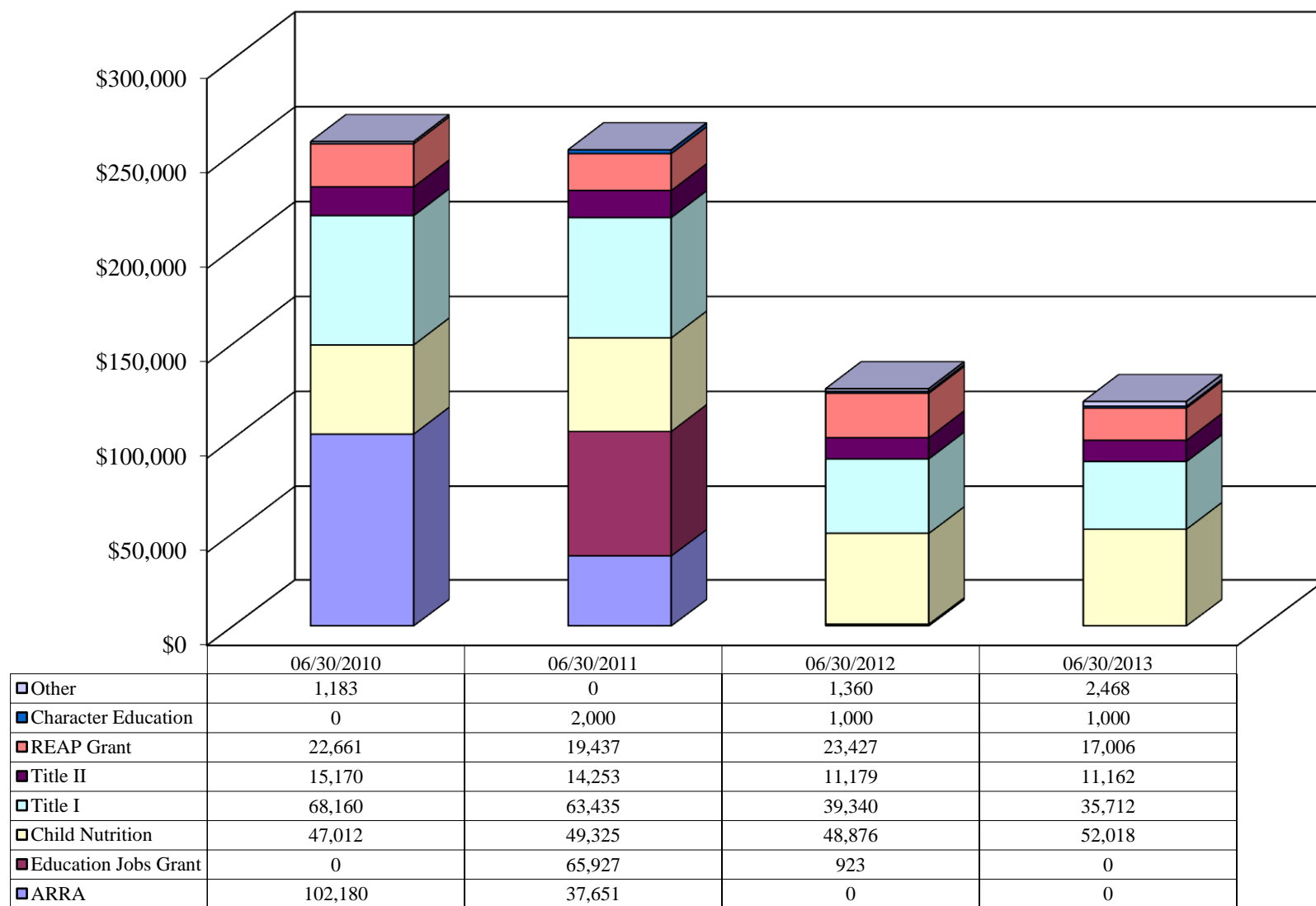
Unified School District No. 482
Dighton, Kansas
General & Supplemental General Fund Expenditures



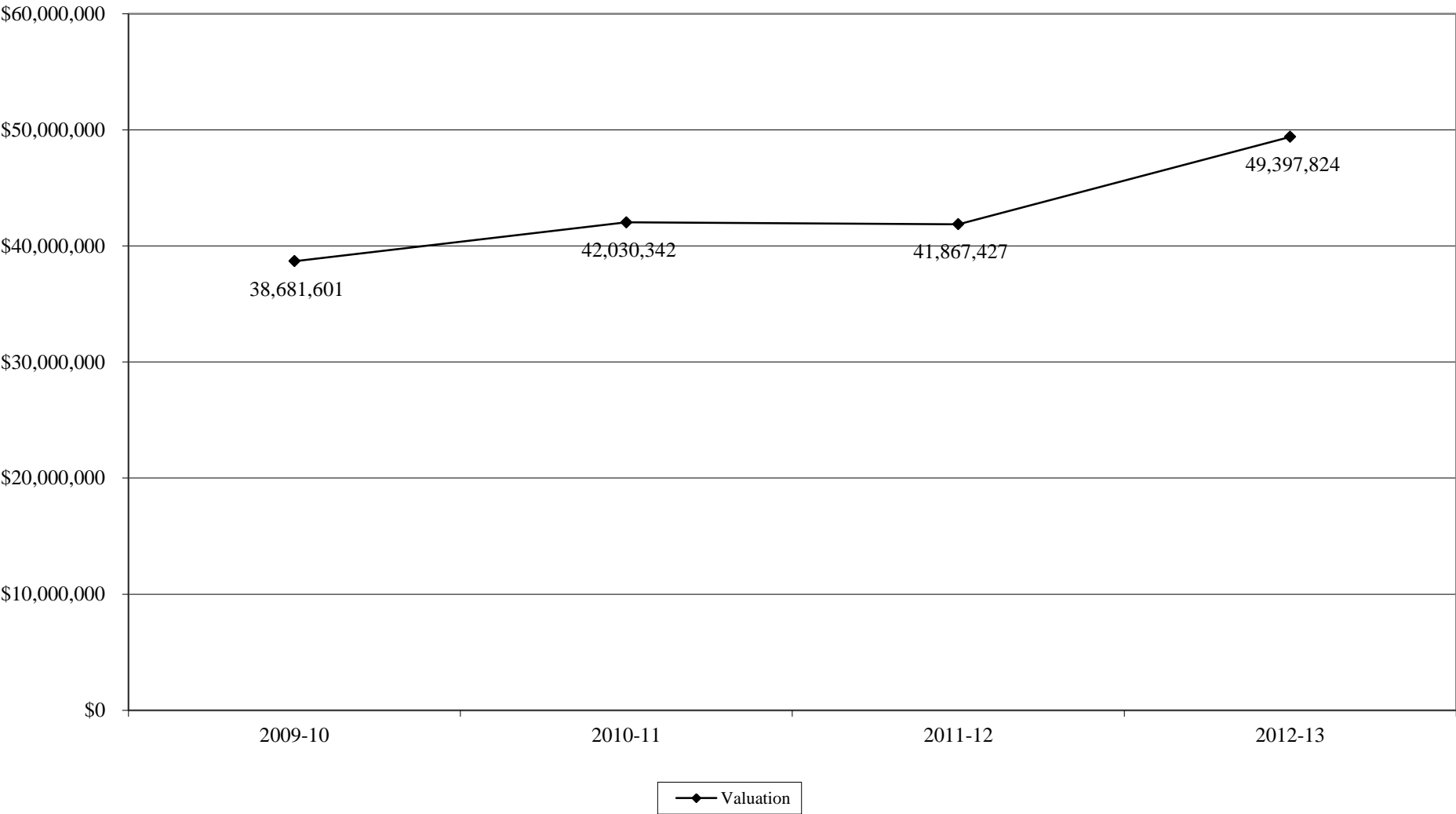
Unified School District No. 482
Dighton, Kansas
Special Revenue Fund Expenditures - Selected Funds



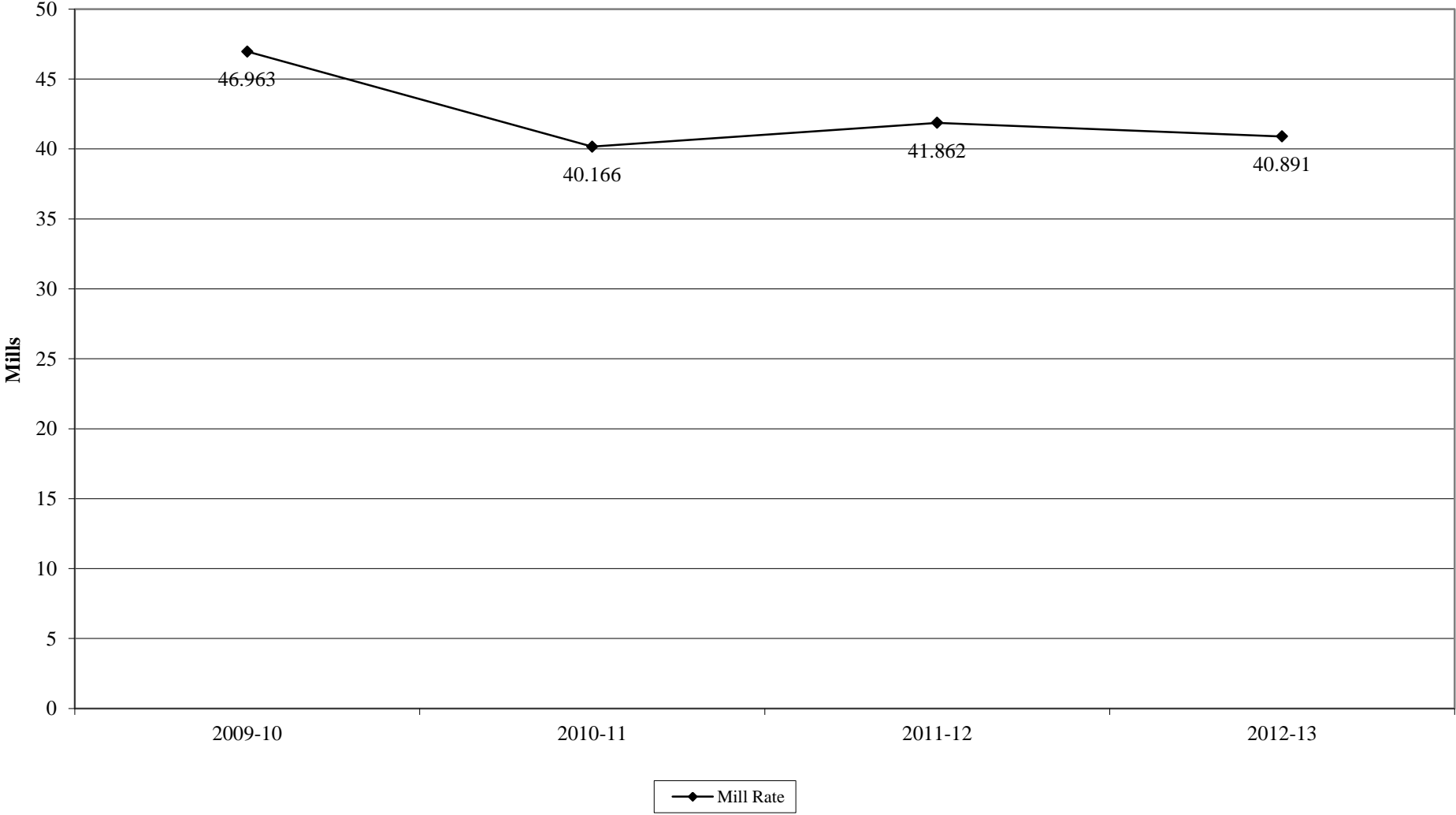
Unified School District No. 482
Dighton, Kansas
Federal Aid



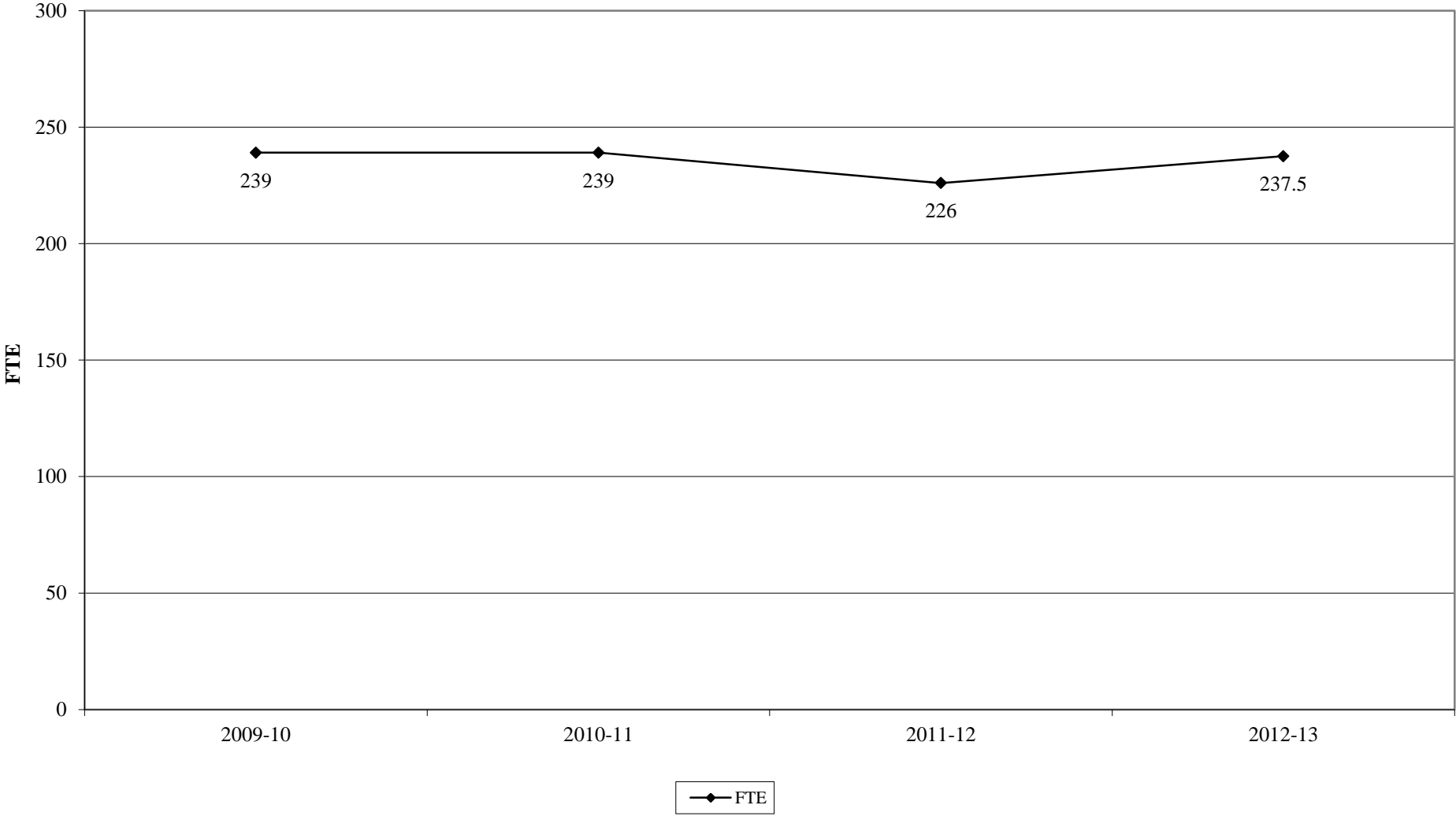
Unified School District No. 482
Dighton, Kansas
Valuation



Unified School District No. 482
Dighton, Kansas
Mill Rate



Unified School District No. 482
Dighton, Kansas
FTE



Unified School District No. 482
Dighton, Kansas
General & Supplemental General Fund
Expenditures per Pupil

